

Attachment C LGA ICAP/ICRP CHECKLIST

Name of Agency _____ Date Completed _____
Name of Preparer _____ Current ICAP/ICRP Period _____

FOR ALL SUBMISSIONS:

In order to expedite your request, please be sure your submittal contains all required checklist, certification, and information. Reviews will be conducted once all required information is received.

Has the LGA received more than \$35 million in direct federal funding? Yes No N/A
☐ ☐ ☐

The LGA has determined that their federal cognizant agency is _____.
Your federal cognizant agency is the federal agency providing you the most federal funding.
Attach support (e.g. federal expenditures, CAFR, SAR etc.) showing a breakdown of federal funds by federal agency.

1. ICAP/ICRP STREAMLINED SUBMISSION Checklist: Yes No N/A

- Is the LGA currently designated as a High Risk Recipient by Caltrans?
- Has the LGA changed its ICAP/ICRP calculation methodology since the last acceptance of LGA's ICAP/ICRP?
- Has the LGA's most recent ICAP/ICRP required an indirect cost rate change due to an improper, inaccurate, or unsupported rate calculation?
- Has the LGA had major changes to its financial management system (i.e. processes or accounting software) since the last acceptance of LGA's ICAP/ICRP?
- Is this the first ICAP/ICRP submission by the LGA?

If LGA has answered "NO" to all of the above, then LGA may be eligible for the Streamlined Process

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2. ICAP/ICRP Predetermined Rate and Extension Checklist:

Request Predetermined Rate(s) for the fiscal year(s) of _____

- | | | | |
|---|--------------------------|--------------------------|--------------------------|
| <ul style="list-style-type: none"> Are there no outstanding audit finding(s) that would impact the LGA's indirect cost rate(s)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <ul style="list-style-type: none"> Will there be any substantial change to the LGA's organizational structure and program for the period of the predetermined rate? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <ul style="list-style-type: none"> Have you included a summary schedule showing the accepted ICAP/ICRP rates for the last five consecutive submission years? (If rates were audited, the audited rates should be included) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <ul style="list-style-type: none"> Have you included a schedule of recalculated rates based on actual costs if last five submissions accepted/audited by A&I were fixed rates? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <ul style="list-style-type: none"> Proposed predetermined rate based on the lower of either:
The lowest of the last five year's accepted/audited fixed rates reduced by fifteen percent of the rate, or
the lowest of the last five year's actual rates reduced by fifteen percent of the rate? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <ul style="list-style-type: none"> For Metropolitan Planning Organizations and Regional Transportation Planning Agencies, the current year's approved Budget is provided? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <ul style="list-style-type: none"> If the LGA used a fixed rate for prior year(s), a schedule showing the calculation of the over/under carry forward amount with component costs cross-referenced to ledger reports that cross-reference to audited financial statements is provided? (Include the carry-forward calculation worksheet.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <ul style="list-style-type: none"> Prepared a schedule to resolve the carry-forward for the last two approved fixed rate year(s) by providing one of the following? <ul style="list-style-type: none"> ➤ Evidence that Caltrans was reimbursed for projects over-billed, or evidence that an invoice was adjusted to compensate Caltrans for the over-billing, or ➤ Dividing the over-recovery amount by the number of years in the proposed predetermined period and reduce the total indirect costs used in the proposed predetermined rate by this amount. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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Request Extended Rate(s) for the fiscal year(s) of _____

- Has the LGA changed its ICAP/ICRP calculation methodology? ☐ ☐ ☐
- Has the LGA had a major change to its financial management system (i.e. change in processes, or in accounting software) since the approval of a predetermined rate(s)? ☐ ☐ ☐
- Will there be any substantial change on the LGA's organizational structure and program for the period of the extension? ☐ ☐ ☐

3. Complete ICAP/ICRP Package Submission Checklist

Are costs included in the rate calculation schedule (schedule showing component costs used in the calculation of the rates proposed) cross-referenced and reconciled to the financial data noted below? ☐ ☐ ☐

- Are subsidiary worksheets included that show the following:

For ICAP/ICRP year(s) based on actual costs, a schedule(s) of actual direct, indirect, and unallowable costs incurred by cost category type (i.e. rent, utilities, depreciation, etc.) and by departmental unit with total costs reconciled to audited financial statements? ☐ ☐ ☐

For ICAP/ICRP year(s) based on budgeted or estimated costs, a schedule(s) of budgeted or estimated direct, indirect, and unallowable costs by cost category type and by department unit supported by Board-approved budget or prior year's actual costs? ☐ ☐ ☐

- When a fixed rate is used, a schedule showing the calculation of the over/under carry forward amount with component costs cross-referenced to ledger reports that cross-reference to audited financial statements?
(Include the carry-forward calculation worksheet.) ☐ ☐ ☐
- Is a copy of the financial data (audited financial statements, comprehensive annual financial reports, single audit reports and management letters, including notes, if applicable, etc.) included ☐ ☐ ☐

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on which the rate(s) is based.

- Are fringe benefit rate computations included in the Plan? If not, please explain why. ☐ ☐ ☐
- Is the approximate amount of direct base costs to be incurred under federal-aid and State reimbursement been included? These costs should be distinguished between salaries and wages and other direct costs. ☐ ☐ ☐
- Is a chart identifying the organizational structure of the agency during the period for which the proposal applies along with a functional statement noting the duties and/or responsibilities of all agency units included? (Once this is submitted, only revisions need be submitted with subsequent proposals) ☐ ☐ ☐
- Is a Certification, dated and signed by an appropriate official included, that states the ICAP/ICRP was prepared in a manner consistent and in compliance with the Cost Principles of 2 CFR Part 200, Subpart E and Appendices V & VII? (See Attachment D for Sample Certification) ☐ ☐ ☐

4. **Central Service Cost Allocation Plan Submission Checklist:**

- | | <u>Yes</u> | <u>No</u> | <u>N/A</u> |
|--|--------------------------|--------------------------|--------------------------|
| • Is the Certificate of the Cost Allocation Plan dated and signed by an appropriate official? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Is supporting documentation included that demonstrates compliance with 2 CFR 200, Subpart E and Appendices V & VII? (See ASMB C-10 for a Sample Central Service Cost Allocation Plan and documentation.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

5. **Additional Information:**

(Note: The requested information below is useful to A&I for ICAP/ICRP acceptance purposes)

- Does the Plan contain an explanation of significant changes from procedures as reported in the previous cost plan? ☐ ☐ ☐
- Was the ICAP/ICRP audited for compliance with 2 CFR 200 by an Independent Auditor in accordance with Government Auditing Standards? (If so, please provide a copy of the audit report) ☐ ☐ ☐

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- Insert the estimated indirect costs to be billed for reimbursement of state and federal funds:
\$ _____.

- For Other Post-Employment Benefits (OPEB) GASB 45 Compliance

Note: In accordance with FHWA Policy, the amortization period for compliance with GASB 45 must be a minimum of 20 years to ensure equitable, consistent, and reasonable OPEB reimbursement rates for all local agencies within the state of California receiving Federal funding from the FHWA. Therefore, only an amortization period of between 20 to 30 years will be allowed to calculate the reimbursement rate for OPEB benefits .

- Does the Plan include a Certificate of Actuarial Assumption, dated ☐ and signed by a responsible official, that identifies the OPEB liability and amortization schedule? ☐
- Were OPEB costs included in the Plan funded within 6 months ☐ after the end of the ICAP Plan year as required in 2 CFR 200.431(h)(2) ☐

- Central Service Allocation:

(Note: A LGA, which has been assigned a cognizant federal agency by the OMB, must submit its Indirect Cost Rate Proposal and Central Service Cost Allocation Plan to its cognizant federal agency for approval. A list of the cognizant federal agencies assigned to state and local agencies can be located at the Federal Audit Clearinghouse website. If allocated central service costs are included in an ICRP, the LGA should provide information noted below.)

- List all central service departments, including proprietary funds that indirectly bill departments:

- | | <u>Yes</u> | <u>No</u> | <u>N/A</u> |
|--|--------------------------|--------------------------|--------------------------|
| • Are schedules and supporting documentation provided for each central service department indirect cost allocation included in the Plan? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Are narratives provided for each central service department? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Are rate-setting methodologies included for each central service department? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |